

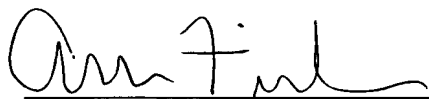
REMARKS/ARGUMENTS

If there are any additional fees resulting from this communication, please charge same to our Deposit Account No. 16-0820, our Order No. 35484US1.

Respectfully submitted,

PEARNE & GORDON LLP

By:


Aaron A. Fishman, Reg. No. 44682

1801 East 9th Street
Suite 1200
Cleveland, Ohio 44114-3108
(216) 579-1700

Date: May 11, 2004